

**MEMORANDUM
HOME OCCUPATION**

TO: PROSPECTIVE BUSINESS OWNERS

FROM: CITY OF CARROLLTON, OCCUPATIONAL TAX DEPT.

RE: NEW BUSINESS INFORMATION

We are delighted that you are considering Carrollton for your business location. We understand that opening a business can be an overwhelming task in complying with all the licensing requirements, laws, and various regulations.

Attached you will find a small information memorandum that hopefully will answer any questions that might arise during the occupational tax licensing process. We realize that all questions may not be covered in the attached information. In that case, please contact Jennifer Williams, Occupational Tax Coordinator, at (770) 830-2000 for further information. Ms. Williams and the Codes Enforcement Staff will make every effort to answer your questions and provide information needed to make the licensing process as smooth as possible.

Again, we thank you for your consideration of our City for your business endeavors. Best of luck in the future!

The City of Carrollton

OCCUPATIONAL TAX LICENSE (BUSINESS LICENSE)

What is needed to obtain your City of Carrollton Occupational Tax License?

1. Business Name / Address / Phone Number / fax number / e-mail address
2. Business address
3. Federal I D Number/or S.S. Number
4. Mailing Address
5. Owner (Sole Owner or Partnership)
6. Corporation (Georgia or Out of State)
7. Principal Office and Corporate Name / Address / Phone Number
8. Officer, Agent or Attorney for Service of Business Affairs in the City of Carrollton
9. Name of Owner / Address / S. S. Number / Phone Number / Title / Drivers License
10. How do you determine the amount of gross revenue dollar volume inside the State of Georgia?
11. Explain the type of business being conducted at business site.
12. If you hold a Georgia State License; a copy of that license will be required to obtain your city Occupational Tax License.
13. If you are opening a restaurant / bar / or any facility serving food or drink, a valid, approved, Health Department Certificate will be required. Also, proof of cleaning and /or repair of the grease trap or grease interceptor unit will be needed, as required by City Ordinance.
14. If alcohol is to be sold and /or served at the business locale, a valid City of Carrollton Alcoholic Beverage license must be obtained.
15. Prior to opening the business, it will be necessary to contact the City Water Department at (770) 830-2000 to establish a water and garbage account.
16. If you are opening a car wash, a grit trap and oil separator will need to be installed; such trap shall be clean and in working order. Forms to this effect must be presented before an Occupational Tax License will be issued.
15. If you are opening a Pawn Shop, you will need to contact the Carrollton Police Department for Information prior to applying for your City of Carrollton Occupational Tax License. (Special requirements for Pawn Shops).
16. If you are planning to renovate a business location, you will need to inquire with the City Building Official for permitting requirements and information. Please note that no Occupational Tax License will be issued unless all building code / renovations, etc.. have been met properly.
17. If the business is to be conducted within the home, an approved City of Carrollton Home Occupation Application shall be required.
18. Zoning restrictions may apply to your business - see the Planning & Development Administrator for zoning information.
19. When opening a new business or taking over an established business, clearance from the Building Official must be obtained. (re: grand-fathered status, code compliance, ADA accessibility, codes efficiency, etc....)
20. Certain Occupations and Practitioners have the option for paying \$400.00 per Practitioner in lieu of Reporting gross receipts, an administrative fee of \$15.00 is added.
21. Note: Grease generators must still maintain proof (invoices, bills, etc.) that required maintenance was Performed as pre-requisite of License renewal.
22. Each business must have a backflow prevention device attached to their water system and it must be tested each year. A copy of this test must be turned in to Carrollton City Hall before license is issued.
23. A State License and a County License must be obtained before animals can be sold in a business, such as a pet shop.
24. * Other guidelines and/or requirements may also apply. Please inquire further with the City Occupational Tax Licensing Department.

A PERSON OR CORPORATION MUST PROVIDE EVIDENCE OF PROPER AND CURRENT STATE LICENSE PRIOR TO BEING ISSUED AN OCCUPATIONAL TAX CERTIFICATE

ACCOUNTANTS	NURSING HOME ADMINISTRATORS
ARCHITECTS	OCCUPATIONAL THERAPISTS
ATHLETIC AGENTS OR TRAINERS	OPTOMETRISTS
AUTIONEERS	PARAMEDICS
BARBERS	PET SHOP AND/OR PET CARE
CARDIAC TECHNICIANS	PHARMACISTS
CHIROPRACTORS	PHYSICAL THERAPISTS
CONDITIONED AIR CONTRACTORS	PHYSICIANS
CONSTRUCTION INDUSTRY	PHYSICIANS ASSISTANTS
COSMETOLOGISTS & NAIL TECHNICIAN	PLUMBING CONTRACTORS
DENTISTS	PODIATRISTS
DIETICIANS	PRIVATE DETECTIVES
DISPENSING OPTICIANS	PROFESSIONAL COUNSELORS
ELECTRICAL CONTRACTORS	PSYCHOLOGISTS
ENGINEERS	REGISTERED NURSES
FORESTERS	RESPIRATORY CARE THERAPISTS
FUNERAL DIRECTORS & EMBALMERS	RESIDENTIAL/GENERAL CONTRACTORS
GEOLOGISTS	SECURITY GUARDS
HEARING AID DEALERS	SOCIAL WORKERS
LANDSCAPE AND ARCHITECTS	SPEECH LANGUAGE PATHOLOGY & AUDIOLOGY
LIBRARIANS	SURVEYORS
LICENSED PRACTICAL NURSES	USED CAR DEALERS & USED CAR PARTS DEALERS
LOW VOLTAGE CONTRACTORS	UTILITY CONTRACTORS
MARRIAGE & FAMILY THERAPISTS	VETERINARIANS
MASSAGE THERAPISTS	WATER & WASTEWATER TREATMENT

GROSS RECEIPTS DEFINITION
FROM STATE LAW AS INCORPORATED
IN THE CITY OF CARROLLTON OCCUPATION TAX ORDINANCE

- (2) (a) Gross receipts means the total revenue of the business or practitioner for the period, including with out limitation to the following:
- (i) Total income without, deduction for the cost of goods or expense incurred;
 - (ii) gain from trading in stocks, bonds, capital assets, or instruments of indebtedness;
 - (iii) Proceeds from commission on the sale of property, goods, or services;
- (2) (b) Gross receipts shall not include the following:
- (i) Sales, use, or excise tax;
 - (ii) Sales returns, allowances, and discounts;
 - (iii) Interorganizational sales or transfers between or among the units of a parent/subsidiary controlled group of corporations as defined by 26 U.S.C. * 1563(a) (2) ;
 - (iv) Payments made to a subcontractor or an independent agent, and;
 - (v) Governmental and foundation grants, charitable contributions, or the interest. Income derived from such funds received by a nonprofit organization which employs salaried practitioners otherwise covered by this Ordinance, if such organization's receipts;
 - (vi) Proceeds from sales to customers outside the State of Georgia.

OCCUPATION TAX RETURN, CITY OF CARROLLTON
315 BRADLEY STREET
CARROLLTON, GA. 30117
(770) 830-2000

CALENDAR YEAR 2010

DATE: _____

ACCOUNT # _____ BUS. TAX CLASS # _____ STANDARD INDUSTRIAL CLASSIFICATION _____

OCCUPATION TAX LICENSE MUST BE OBTAINED BEFORE BUSINESS IS OPEN FOR OPERATION.

PLEASE FILL IN INFORMATION APPLICABLE TO YOUR BUSINESS.

PLEASE TYPE OR PRINT WITH BALL POINT PEN.

COMPLETE ALL SPACES IN LINE 1. AS THEY RELATE TO BUSINESS ACTIVITY IN THE CITY OF CARROLLTON:

1. CHECK ONE: RENEWAL ☐ NEW ☐ AMENDED ☐ FINAL ☐

NEW BUSINESS - ESTIMATE GROSS RECEIPTS FOR A YEAR: \$ _____ FOR 2010 LICENSE

STARTED NEW BUSINESS: DATE ____/____/____ SOLD OR CLOSED BUSINESS: DATE ____/____/____ FEDERAL TAX I.D. #: ____-____

2. BUSINESS NAME: _____ LOCATION: _____

ZIP CODE: _____ BUSINESS TELEPHONE NUMBER: ____-____-____ FAX NUMBER: ____-____-____

3. MAILING INFORMATION (If other than line 2.)

BUSINESS NAME: _____ MAILING ADDRESS: _____

CITY/STATE: _____ ZIP CODE: _____

4. CHECK ONE: ☐ PARTNERSHIP ☐ SOLE OWNER ☐ CORPORATION: GA ☐ OTHER

PRINCIPAL OFFICE / CORPORATE NAME: _____ ADDRESS: _____

CITY/STATE: _____ ZIP CODE: _____

5. OFFICER, AGENT OR ATTORNEY FOR SERVICE OF BUSINESS AFFAIRS IN CITY:

NAME: _____ ADDRESS: _____ CITY/STATE: _____ ZIP CODE: _____

6. NAMES OF OWNER(S) & RESIDENCE ADDRESS - TITLE: _____

1. NAME: _____ ADDRESS: _____ CITY/STATE: _____

ZIP CODE: _____ SOCIAL SECURITY NUMBER: ____/____/____ HOME PHONE: _____

DRIVERS LICENSE STATE: _____ NUMBER: _____

2. NAME: _____ ADDRESS: _____ CITY/STATE: _____

ZIP CODE: _____ SOCIAL SECURITY NUMBER: ____/____/____ HOME PHONE: _____

DRIVERS LICENSE STATE: _____ NUMBER: _____

7. HOW DO YOU DETERMINE THE AMOUNT OF GROSS REVENUE DOLLAR VOLUME INSIDE GA. AS ENTERED ON LINE 1?

1. ☐ EXAMINATION OF ALL THE YEAR'S INVOICES 2. ☐ GENERAL ESTIMATE BASED ON EXPERIENCE _____

3. ☐ OTHER METHOD (ATTACH EXPLANATION) 4. ☐ FORMULA OR PERCENTAGE BASED ON MONTH TEST

IF PAYMENTS TO A SUBCONTRACTOR OR INDEPENDENT AGENT ARE BEING SUBTRACTED FROM GROSS RECEIPTS, LIST THE NAME, ADDRESS, AND PHONE NUMBER OF EACH SUBCONTRACTOR OR INDEPENDENT AGENT AND THE AMOUNT PAID TO EACH ON A SEPARATE SHEET. PLEASE ENCLOSE THIS INFORMATION WITH YOUR RETURN.

8. IS BUSINESS CARRIED ON UNDER A TRADE NAME? ☐ YES ☐ NO If Yes, Name: _____ (Attach List if necessary)

9. IS BUSINESS CARRIED ON AT LOCATIONS OTHER THAN THE ONE SHOWN ON LINE 1? ☐ YES ☐ NO (Attach List)

10. CERTIFICATION- THE INFORMATION HEREIN IS REQUIRED BY CARROLLTON OCCUPATION TAX ORDINANCE, CODE OF ORDINANCES FOR THE CITY OF CARROLLTON.

11. I (NAME) _____ BEING THE (TITLE) _____

OF THE BUSINESS FIRM NAMED, DO HEREBY REGISTER TO OPERATE SAID BUSINESS WITH DOMINANT BUSINESS ACTIVITY OF (EXPLAIN TYPE OF BUSINESS) _____ TELEPHONE NUMBER _____

12. IN ACCORDANCE WITH THE BUSINESS ORDINANCE, CITY OF CARROLLTON, GEORGIA, I, THE UNDERSIGNED, CERTIFY THAT I AM THE PERSON DULY AUTHORIZED BY THE BUSINESS HEREIN NAMED TO FILE THIS RETURN, INCLUDING THE ACCOMPANYING SCHEDULES AND STATEMENTS, AND THAT THE SAME ARE TRUE.

13. APPLICANT SIGNATURE: _____ 14. THE _____ DAY OF _____, 20____



PUBLIC BENEFITS AFFIDAVIT

Are you 18 years of age or older? ☐ Yes ☐ No

Are you a US Citizen? ☐ Yes ☐ No

If not a US Citizen or permanent resident, are you otherwise a Qualified Alien (8 USC §1641) or nonimmigrant under the Federal Immigration and Nationality Act (8 USC 1101 *et seq.*) lawfully present in the United States? ☐ Yes ☐ No

-If yes, please provide your A#_____

By executing this affidavit under oath, as an applicant for a City of Carrollton, Georgia public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application for a City of Carrollton (circle one):

Occupational Tax Certificate

Alcohol License

Other Public Benefit: _____

for _____ (Name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity)

1. _____ I am a United States citizen OR
2. _____ I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act 18 years of age or older and lawfully present in the United States.

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

Signature

Date

Printed Name

Title

APPLICATION FOR A HOME OCCUPATION

APPLICANT

ADDRESS

PROPOSED BUSINESS

TAX PARCEL

ZONING

HOME OCCUPATION: Any use conducted entirely within a dwelling by the residents thereof, which is secondary to the use of the dwelling for residential purposes.

HOME OCCUPATIONS SHALL MEET THE FOLLOWING CONDITIONS;

1. Home occupation shall be limited in such a way as to not generate excess traffic at its location and shall not have in excess of, In the aggregate, ten (10) clients or customers at Its location in any twenty-four hour period.
2. The total floor space devoted to the home occupation shall not exceed twenty-five percent (25%) of the heated dwelling space of the dwelling.
_____ Sq. Ft. Of Business Area _____ Sq. Ft. Of Heated Floor Area
3. The following requirements shall apply in addition to all other applicable requirements of this Ordinances for the residential district in which such uses are located.
 - A. No outside storage shall be used in connection with the home occupation.
 - B. Sufficient off-street parking shall be provided for those residing in the home and for clients and customers of the permitted home occupation.
 - C. No internal or external alterations inconsistent with the residential use of the building may be permitted.
 - D. Only vehicles used primarily as passenger vehicles shall be permitted in connection with the conduct of the home occupation.
 - E. No machinery that caused noise or other interference in radio and/or television reception shall be allowed.
 - F. No chemical, electrical, or mechanical equipment that is not normally a part of domestic or household equipment shall be used in a permitted home occupation.
 - G. No external signs may be displayed advertising the product or service available.
 - H. No person other than a resident of the dwelling may be employed in the home occupation.

I hereby certify that I have read the above conditions, and agree to comply with each requirement, as well as all applicable Codes and Ordinances of the City of Carrollton, as long as the business is conducted at this location.

Signature

Date

Issued By

Date